CHAPTER 2.—CHECK ON RECEIPTS.

NOTE.—The rules in this chapter are not applicable to the Public Works and Forest Departments.

Departmental Revenue . . 34
Fines 35
Miscellaneous Demands . . 36
Convict Charges recoverable from Indian States 37

Departmental Revenue.

34. (*a*) In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

NOTE.—It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

Fines.

35. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

(*b*) Compensation fines due to an injured party which are creditable to deposits and fines, which under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

(*c*) In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the Court to despatch its return through the Treasury Officer, who will

certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittance to the treasury for check with the treasury credit, would suffice ; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer ; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

4. In the United Provinces, Bengal, Madras, Bombay, Burma, Coorg, Assam, Central Provinces and in the minor local Governments under the audit of the Accountant General, Central Revenues, the submission of the monthly return of fines to the Audit office has been discontinued and the Audit office does not exercise any check over the receipts or refunds of fines.

Miscellaneous Demands.

36. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are payments from Indian States, contributions from municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Indian States.

37. Indian States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

NOTE.—The rules fixing the responsibility of Indian States in the case of convicts sentenced by a British Court or Officer for offences committed in such States are contained in Foreign Department Resolution No. 3384—1, dated 10th October 1890.